



**Avinashilingam Institute for Home Science and Higher Education for Women**

Deemed to be University under Category 'A' by MHRD, Estd. u/s 3 of UGC Act 1956 (Now MoE)

Re-accredited with 'A++' Grade by NAAC. CGPA 3.65/4, Category I by UGC

Coimbatore - 641 043, Tamil Nadu, India

**Continuous Internal Assessment Test II - April 2025**

IV-Semester

**Class : II UG**

**II B.Com, B.Com PA, B.Com CA**

**Time: 2hrs**

**Max.Marks:60**

**Major :**

**23BCOC09/ 23BCPC09/ 23BCCC09-Corporate Law and Practice**

**Course Outcomes:**

CO1: To acquire knowledge on provisions relating to Issue of prospectus on allotment of shares

CO2: To synthesize company processes, meetings and decisions

CO3: To understand Accounting, Auditing, Dividend and Distribution

CO4: To demonstrate the role of Board of directors and other managerial personnel

CO5: To gain knowledge in the regulatory aspects involved in Oppression, Mismanagement, Corporate Restructuring and Winding Up.

**PART-A**

**Choose the correct answer**

**(6 x1=6)**

1. Who appoints the auditor of a company? **CO3: K1**
  - a) The Board of Directors
  - b) The shareholders in a General Meeting
  - c) The Registrar of Companies
  - d) The Institute of Chartered Accountants of India
2. What is the minimum number of Independent directors required in a listed Public Company? **CO3:K1**
  - a) Min 2
  - b) Min 1/3<sup>rd</sup> of total directors
  - c) Min 1
  - d) Min 2/3<sup>rd</sup> of total directors
3. What is the procedure for appointing director in a company? **CO4:K1**
  - a) By passing a resolution at general meeting
  - b) By passing a resolution at board meeting
  - c) By issuing a notice to the shareholders
  - d) By filling a form with Registrar of Companies
4. Who issues the Director Identification Number? **CO4:K1**
  - a) Reserve Bank of India
  - b) Ministry of Corporate Affairs
  - c) Securities and Exchange Board of India
  - d) Income Tax department
5. What is oppression in the context of Company Law? **CO5:K2**
  - a) Mismanagement of company affairs by directors
  - b) Unfair treatment of minority shareholders by majority shareholders
  - c) Breach of contract by the company
  - d) Non-payment of dividend to shareholders
6. Which of the following is the power of National Company Law Tribunal? **CO5:K2**
  - a) To adjudicate on company disputes
  - b) To regulate company affairs
  - c) To investigate company offences
  - d) To punish company offenders

**PART-B**

**(3X6=18)**

**Answer the following Questions.**

**(Answer should not exceed 400 words or two pages)**

7. a) Describe the provisions of Companies Act, 2013 with regard to qualifications of the auditor. **CO3: K2**

**(OR)**

  - b) State the regulations relating to removal of auditor. **CO3: K2**
8. a) Write a note on Director Identification Number. **CO4: K3**

**(OR)**

  - b) List out the statutory duties of a director. **CO4: K3**
9. a) Describe the concept of oppression and mismanagement. **CO5: K3**

**(OR)**

  - b) Write a note on the constitution of appellate tribunal. **CO5: K3**

**PART-C**

**(3X12=36)**

**Answer the following Questions**

**(Answer should not exceed 800 words or four pages)**

10. a) Explain the legal provisions relating to the appointment of auditors. **CO3: K3**

**(OR)**

  - b) Discuss the functions of audit committee. **CO3:K3**
11. a) Elaborate the powers of directors. **CO4: K3**

**(OR)**

  - b) Explain the provisions relating to appointment of directors as prescribed in Companies Act 2013. **CO4: K3**
12. a) Elaborate the powers of Tribunal relating to amalgamation of companies. **CO5:K4**

**(OR)**

  - b) Explain the modes of winding up of companies. **CO5:K4**

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